



## Income

Confirm that all income received by the taxpayer has been discussed and shown on the return, if required.

### Table A – Examples of Taxable Income

(Examples of income to consider when determining whether a return must be filed)

Wages, salaries, bonuses, commissions Alimony Annuities Awards Back pay Breach of contract Business income/Self-employment income Compensations for personal services Debts forgiven Director's fees Disability benefits (employer-funded) Discounts Dividends Employee awards Employee bonuses Estate and trust income Farm income Fees Gains from sale of property or securities Gambling winnings Hobby income Interest Interest on life insurance dividends	IRA distributions Jury duty fees Military pay (not exempt from taxation) Military pension Notary fees Partnership, Estate and S-Corporation income (taxpayer's share) Pensions Prizes Punitive damage Railroad retirement—Tier I (portion may be taxable) Railroad retirement—Tier II Refund of state taxes* Rents (gross rent) Rewards Royalties Severance pay Self-employment Non-employee compensation Social security payment (portion may be taxable) Supplemental unemployment benefits Taxable scholarships and grants Tips and gratuities Unemployment compensation
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\*If itemized in year paid and taxes were reduced because of deduction

### Table B – Examples of Non-Taxable Income

(Examples of income items to exclude when determining whether a return must be filed)

Aid to Families with Dependent Children (AFDC) Child support Damages for physical injury (other than punitive) Death payments Dividends on life insurance Federal Employees' Compensation Act payments Federal income tax refunds Gifts, bequests, and inheritances Insurance proceeds <ul style="list-style-type: none"> <li>• Accident</li> <li>• Casualty</li> <li>• Health</li> <li>• Life</li> </ul> Interest on tax-free securities Interest on EE/I bonds redeemed for qualified higher education expenses	Meals and lodging for the convenience of employer Payments to the beneficiary of a deceased employee Relocation payments or payments in lieu of worker's compensation Rental allowance of clergyman Sickness and injury payments Supplemental Security Income (SSI) Temporary Assistance for Needy Families (TANF) Veterans' benefits Welfare payments (including TANF) and food stamps Worker's compensation and similar payments
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